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February 16, 1994

COMPTROLLER'S MEMORANDUM NO. 1994-6

TO: Heads of Departments
ATTN.: Fiscal Offices
FROM: Robert P. Takushi, Comptroller
SUBJECT: Federal Per Diem Rates (CONUS)

In Revenue Procedure 93-50, the Internal Revenue Service has again revised the federal per diem rates for travel within the continental United States (CONUS). These standard rates affect the computation of the taxable portion of per diem allowances paid to State of Hawaii officers and employees. The information in this memorandum therefore needs to be forwarded to the offices in your department responsible for the computation and reporting of the taxable portion of per diem allowances for payroll tax withholding purposes.

In Revenue Procedure 93-50, the following rates are established for computing, under the high-low substantiation method, the taxable portion of per diem for CONUS travel expenses paid or incurred on or after January 1, 1994:

	<u>High-Cost Locality</u>	<u>Low-Cost Locality</u>
Lodging	\$ 116	\$ 67
Meals and Incidental Expenses	<u>36</u>	<u>28</u>
Total federal rates	<u>\$ 152</u>	<u>\$ 95</u>

Revenue Procedure 93-50 has also made some changes in the locations identified in the high-cost category. Attached is an updated listing of high-cost localities; all other CONUS localities are considered low-cost localities under the high-low substantiation method.


ROBERT P. TAKUSHI
Comptroller

Attachment

AIR MAIL 100Y BUS-F

HIGH-COST LOCALITIES WITHIN THE CONTINENTAL UNITED STATES

Effective JANUARY 1, 1994

<u>State/Key City</u>	<u>County and other defined location</u>
California	
Death Valley	Inyo
Gualala/Point Arena	Medocino
Los Angeles	Los Angeles, Kern, Orange, and Ventura Counties; Edwards Air Force Base; Naval Weapons Center and Ordnance Test Station, China Lake
San Francisco	San Francisco
South Lake Tahoe (June 1 - Sept 30)	El Dorado
Colorado	
Aspen (Jan 15 - March 31)	Pitkin
Keystone/Silverthorne	Summit
Vail (Jan 1 - March 31)	Eagle
District of Columbia	
Washington, D.C.	Washington, D.C.; the cities of Alexandria, Falls Church, and Fairfax, and the counties of Arlington, Loudoun, and Fairfax in Virginia; and the counties of Montgomery and Prince Georges in Maryland
Florida	
Fort Myers (Jan 1 - April 30)	Lee
Key West	Monroe
Naples (Dec 15 - April 14)	Collier
Illinois	
Chicago	Du Page, Cook, and Lake
Maryland	
Ocean City (May 1 - Sept 30)	Worcester
Massachusetts	
Boston	Suffolk
Cambridge/Lowell	Middlesex
Hyannis (June 1 - Sept 30)	Barnstable
Martha's Vineyard/Nantucket	Dukes and Nantucket
Michigan	
Mackinac Island (June 1 - Sept 30)	Mackinac
Nevada	
Stateline (June 1 - Sept 30)	Douglas
New Jersey	
Atlantic City (June 1 - Oct 14)	Atlantic
Newark	Bergen, Essex, Hudson, Passic, and Union
Ocean City/Cape May (May 15 - Sept 30)	Cape May
New Mexico	
Santa Fe (May 1 - Oct 31)	Santa Fe
New York	
Lake Placid (June 1 - Nov 14)	Essex
New York City	The boroughs of Bronx, Brooklyn, Manhattan, Queens, and Staten Island; Nassau and Suffolk Counties
White Plains	Westchester
North Carolina	
Duck (May 1 - Sept 30)	Dare
Pennsylvania	
Chester/Radnor	Delaware
Philadelphia	Philadelphia; city of Bala Cynwyd in Montgomery County
Rhode Island	
Newport (May 1 - Oct 14)	Newport